

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 97-1867

Richard Mathis; Doyle Mathis;
Scot Mathis; Leona Mathis,

Appellants,

v.

Internal Revenue Service, United States
of America, ex rel. the Internal
Revenue Use Service,

Appellee.

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Appeal from the United States
District Court for the
District of South Dakota.

[UNPUBLISHED]

Submitted: December 3, 1997

Filed: January 6, 1998

Before WOLLMAN, LOKEN, and HANSEN, Circuit Judges.

PER CURIAM.

Richard, Doyle, Scot, and Leona Mathis (Mathises) appeal from the district court's¹ adverse grant of summary judgment in their action asserting a wrongful levy

¹The HONORABLE LAWRENCE L. PIERSOL, United States District Judge for the District of South Dakota.

claim pursuant to 26 U.S.C. § 7426. After reviewing the record and the parties' briefs, we conclude the district court correctly determined the Mathises lacked standing to maintain this action. Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.